

Message Text

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SUBJECT: MEXICAN IMPORT DUTIES AND OTHER FEES APPLICABLE
TO IMPORTS.

REF: MEXICO 5667

1. MUCH OF THE FOLLOWING INFORMATION ON MEXICAN IMPORT DUTIES AND OTHER FEES APPLICABLE TO IMPORTS WAS DEVELOPED IN RESPONSE TO A USDOC INQUIRY CONCERNING THE IMPORT OF A SPECIFIC COMMODITY. HOWEVER, SINCE THE INFORMATION IS OF A GENERAL NATURE, APPLICABLE TO ALL IMPORTED MERCHANDISE, IT IS BEING SUBMITTED IN THIS FORM AS OF POSSIBLE INTEREST TO USDOC IN UPDATING ITS MARKETING INFORMATION ON MEXICO.

2. IN ASSESSING IMPORT DUTIES MEXICAN CUSTOMS AUTHORITIES MAKE TWO SERIES OF CALCULATIONS, AND THE ONE RESULTING IN THE GREATER CUSTOMS REVENUE IS THE IMPORT DUTY TO BE PAID. ONE CALCULATION IS OF THE AD VALOREM DUTY RATE, AS CONTAINED IN THE MEXICAN TARIFF SCHEDULE, APPLIED AGAINST THE INVOICE VALUE OF THE IMPORTED MERCHANDISE. THE SECOND IS BASED ON THE SO-CALLED OFFICIAL PRICE OF THE IMPORTED MERCHANDISE.

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3. IN ADDITION TO AN AD VALOREM DUTY RATE EACH ITEM IN THE MEXICAN TARIFF SCHEDULE HAS AN "OFFICIAL PRICE" OF SO MANY PESOS PER KILOGRAM. DEPENDING ON THE COMMODITY, THE OFFICIAL PRICE MAY BE PER GROSS ("BRUTO"), NET ("NETO") OR LEGAL ("LEGAL") KILOGRAM. GROSS WEIGHT INCLUDES MERCHANDISE, CONTAINER OR PACKAGE, PLUS OTHER PACKAGING, WHILE NET WEIGHT REFERS TO MERCHANDISE ALONE. LEGAL

WEIGHT IS DEFINED AS INCLUDING MERCHANDISE PLUS CONTAINER OR PACKAGE, BUT EXCLUDING ANY OUTER PACKAGING.

4. THE OFFICIAL PRICE VALUATION OF IMPORTED MERCHANDISE IS DETERMINED BY MULTIPLYING THE WEIGHT OF THE MERCHANDISE BY THE OFFICIAL PRICE. IMPORT DUTY IS THEN CALCULATED BY APPLYING THE AD VALOREM DUTY RATE AGAINST THE OFFICIAL PRICE VALUATION OF THE MERCHANDISE. THIS CALCULATION OR THE AD VALOREM RATE APPLIED AGAINST THE INVOICE VALUE, WHICHEVER IS THE HIGHER, IS THE IMPORT DUTY TO BE PAID.

5. IN ADDITION TO IMPORT DUTIES, ALL IMPORTED MERCHANDISE IS SUBJECT TO A THREE PERCENT CUSTOMS IMPROVEMENT FEE (IMPUESTO MUNICIPAL PARA MEJORAR ADUANAS), AND TO A TWO PERCENT EXPORT DEVELOPMENT FEE (FOMENTO A LAS EXPORTACIONES, OR "FOMEX"). THE LATTER FEE, HOWEVER, IS DIFFERENT AND APART FROM YET ANOTHER EXPORT DEVELOPMENT FEE PAYABLE UNDER THE "INTERCAMBIO COMPENSADO" (BARTER AND TRADE AGREEMENT) SYSTEM. THIS IS A VARIABLE IMPORT FEE APPLICABLE TO SO-CALLED LUXURY GOODS REQUIRING PRIOR IMPORT LICENSES, AND PAID TO THE MEXICAN INSTITUTE FOR FOREIGN TRADE (IMCE) FOR EXPORT PROMOTION PURPOSES. FOR DETAILS OF THIS FEE PAID TO IMCE, SEE REFTEL.

6. THE THREE PERCENT CUSTOMS IMPROVEMENT FEE NOTED IN UNCLASSIFIED

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PARAGRAPH FIVE ABOVE IS BASED ON THE IMPORT DUTY TO BE PAID, WHETHER THE DUTY IS DETERMINED BY THE OFFICIAL PRICE OR BY THE AD VALOREM CALCULATION. THE TWO PERCENT "FOMEX" FEE, HOWEVER, IS BASED ON THE OFFICIAL PRICE VALUE OF THE MERCHANDISE IN CASES WHERE IMPORT DUTY TO BE PAID IS DETERMINED BY THE OFFICIAL PRICE CALCULATION, AND ON THE INVOICE VALUE OF THE MERCHANDISE IN CASES WHERE IMPORT DUTY TO BE PAID IS DETERMINED BY THE AD VALOREM CALCULATION.
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